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From:

Sent: Wednesday, January 14, 2009 3:55:55 PM

To:

Cc:

Subject: RE: Household employees and reclassification

So since they didn't file Sch H and didn't file W-2, they didn't treat as EE for 7436 purposes, so seems to me 7436 applies (as well as need to look at 530). I don't know of anything that would say otherwise just b/c domestic EE. Of course, no ITW would be owed b/c ITW is voluntary only. I believe 3509 could still be available, depending on the facts, even though only FICA (not ITW) at issue. FUTA, too, possibly depending on threshold.

you know of anything that would change the application of 7436 here?